some other sources than are now in view, the ordinary receipts of the State will not stand even the additional demands that now seem unavoidable in order to carry to successful completion the work already under way or the obligations already assumed by the State, and even these obligations cannot be met or maintained except by the exercise of the greatest economy and care of those entrusted with the expenditure of the State's money. An increase in the present State tax rate, which has been so rapidly advanced from 16 cents to 31 cents on each \$100 ought to be avoided, if it be possible to do so.

I beg to acknowledge my indebtedness to the Governor of the State, to the State Treasurer, and to the Attorney-General for their uniform courtesy and assistance in all matters of this department, with which they have been connected or consulted, and to add my appreciation of the zeal and fidelity of my official force, and to commend the services of Harry J. Hopkins, my chief clerk, which I have found most valuable to myself, to the department and to the State.

Respectfully submitted,

EMERSON C. HARRINGTON,

Comptroller of the Treasury.